

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY

INDEX

TARIFF FOR ELECTRIC SERVICE

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FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
DEFAULT SERVICE
SCHEDULE DS

1. General

This Tariff may be revised, amended, supplemented or supplanted in whole or in part from time to time according to the procedures provided in MDTE regulations and Massachusetts law. In case of conflict between this Tariff and any orders or regulations of the MDTE, said orders or regulations shall govern.

2. Definitions

- A. "Company" shall mean Fitchburg Gas and Electric Light Company.
- B. "Competitive Supplier" shall mean any entity licensed by the MDTE to sell electricity to retail Customers in Massachusetts, with the following exceptions: (1) a Distribution Company providing Default Service to its distribution Customers, and (2) a municipal light department that is acting as a Distribution Company.
- C. "Customer" shall mean any person, partnership, corporation, or any other entity, whether public or private, who obtains Distribution Service at a Customer Delivery Point and who is a Customer of record of the Company.
- D. "Customer Delivery Point" shall mean the Company's meter or a point designated by the Company located on the Customer's premises.
- E. "Default Service" shall mean the service provided by the Distribution Company to a Customer who is not receiving Generation Service from a Competitive Supplier in accordance with the provisions set forth in this tariff.
- F. "Distribution Company" shall mean an electric company organized under the laws of Massachusetts that provides Distribution Service in Massachusetts.
- G. "Distribution Service" shall mean the delivery of electricity to Customers by the Distribution Company.
- H. "Generation Service" shall mean the sale of electricity, including ancillary services such as the provision of reserves, to a Customer by a Competitive Supplier.
- I. "MDTE" shall mean the Massachusetts Department of Telecommunications and Energy.

3. Availability

Default Service shall be available to any Customer who is not receiving Generation Service from a Competitive Supplier.

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
DEFAULT SERVICE
SCHEDULE DS (continued)

4. Rates

Fixed Pricing Option:

This pricing option is available to all customers.

Effective January 1, 2001, all residential customers on Schedules RD-1 and RD-2 and small general service customers on Schedule GD-1 receiving Default Service will automatically be placed on this fixed rate, unless the Customer elects the Variable Monthly Pricing Option.

The fixed rate will remain the same for three or six months at a time and will be based on the average monthly wholesale price over the three or six-month period that the Company pays to its Default Service provider. The rate is fixed for a period of three months for customers on Schedule GD-3. The rate is fixed for six months for customers on Schedules RD-1, RD-2, GD-1, GD-2, GD-4, GD-5 and SD.

Customers assigned to this Fixed Pricing Option may choose the Variable Monthly Pricing Option. Customers electing the Variable Monthly Pricing Option will not have the opportunity to switch back to the Fixed Pricing Option for as long as the Customer continues to receive uninterrupted Default Service.

Monthly bills will be recalculated for Customers who are on the Fixed Pricing Option for Default Service and decide to switch to a competitive supplier before the three or six-month period is over. The electric bill for the period of the fixed three or six month rate will be recalculated using the monthly variable rate for that period. This ensures that all consumers pay the actual cost of electricity they have used. This adjustment may be a credit or a debit, and will be reflected on the first bill after the switch is effective.

Residential customers on Schedules RD-1 and RD-2 and small general service customers on Schedule GD-1 who switch to a competitive supplier and later return to Default Service will be initially placed on the Fixed Pricing Option unless the Customer elects the Variable Monthly Pricing Option.

The rates for Fixed Pricing Option Default Service¹ shall be as follows:

For Schedules RD-1, RD-2:	\$0.07543 per kWh
For Schedule GD-1:	\$0.07557 per kWh
For Schedules GD-2, GD-4, GD-5, SD:	\$0.07676 per kWh
For Schedule GD-3:	\$0.079700 <u>0.07934</u> per kWh

¹ Includes Default Service Costs Adder of \$0.00104 per kWh approved in D.T.E. 03-88 A-F.

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
DEFAULT SERVICE
SCHEDULE DS (continued)

Variable Monthly Pricing Option:

This option is available to all customers.

Effective January 1, 2001, general service customers on Schedules GD-2, GD-3, GD-4, and GD-5 and outdoor lighting customers on Schedule SD receiving Default Service will automatically be placed on this variable monthly rate option, unless the Customer elects the Fixed Pricing Option.

The variable rate will change from month to month reflecting the monthly wholesale price that the Company pays to its Default Service provider.

Customers assigned to the Variable Monthly Pricing Option may choose the Fixed Pricing Option. Customers electing the Fixed Pricing Option will not have the opportunity to switch back to the Variable Monthly Pricing Option for as long as the Customer continues to receive uninterrupted Default Service.

General service customers on Schedules GD-2, GD-3, GD-4, and GD-5 and outdoor lighting customers on Schedule SD who decide to switch to a competitive supplier and later return to Default Service will be initially placed on the Variable Monthly Pricing Option, unless the Customer elects the Fixed Pricing Option.

The rates for Variable Monthly Pricing Option Default Service² shall be as follows (per kWh):

<u>Class</u>	<u>June 2005</u>	<u>July 2005</u>	<u>August 2005</u>	<u>September 2005</u>	<u>October 2005</u>	<u>November 2005</u>
Residential: Schedules RD-1 and RD-2	\$ 0.07508	\$ 0.07957	\$ 0.08068	\$ 0.07211	\$ 0.06971	\$ 0.07352
Small General Service: Schedule GD-1	\$ 0.07522	\$ 0.07972	\$ 0.08083	\$ 0.07224	\$ 0.06984	\$ 0.07365
Regular General Service and Outdoor Lighting: Schedules GD-2, GD-4, GD-5 and SD	\$ 0.07551	\$ 0.08292	\$ 0.08368	\$ 0.07291	\$ 0.07099	\$ 0.07294
Large General Service: Schedule GD-3	\$ 0.07617	\$ 0.08151	\$ 0.08141	N/A \$ 0.07903	N/A \$ 0.07838	N/A \$ 0.08060

These rate(s) for Default Service are established through a competitive bidding process, but in no case shall exceed the average monthly market price for electricity, as determined by the MDTE.

² Includes Default Service Costs Adder of \$0.00104/kWh approved in D.T.E. 03-88 A-F.

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
DEFAULT SERVICE
SCHEDULE DS (continued)

Customers will be notified of changes in Default Service rates in advance of their effective dates in accordance with guidelines set forth by the MDTE, as may be amended from time to time. Such notifications will be made in a variety of manners including a toll free number, the Company's website, bill inserts, and bill messages. Notification of rates will be made via the Company's website at www.unitil.com and a toll free number 30 days in advance of the effective date. Default Customers will receive 60 day notification of upcoming rate changes via a bill message and 30 day notification of the new rates via a bill message. All customers will receive a bill insert explaining Default Service in the billing cycle prior to the rate change.

5. Billing

Each Customer receiving Default Service shall receive one bill from the Company, reflecting unbundled charges for their electric service.

6. Initiation of Default Service

Default service may be initiated in any of the following manners:

- A. A Customer who is receiving Generation Service from a Competitive Supplier notifies the Company that he wishes to terminate such service and receive Default Service. In this instance, Default Service shall be initiated within two (2) business days of such notification for residential Customers. For other Customers, Default Service shall be initiated concurrent with the Customer's next scheduled meter read date, provided that the Customer has provided such notification to the Company two (2) or more business days before the next scheduled meter read date, in accordance with the Company's Terms and Conditions for Competitive Suppliers. If the Customer provided such notification fewer than two (2) days before the Customer's next scheduled meter read date, Default Service shall be initiated concurrent with the Customer's subsequent scheduled meter read date;
- B. A Competitive Supplier notifies the Company that it shall terminate Generation Service to a Customer. In this instance, Default Service shall be initiated for the Customer concurrent with the Customer's next scheduled meter read date, provided that the notice of termination of Generation Service is received by the Company two (2) or more business days before the next scheduled meter read date, in accordance with the Company's Terms and Conditions for Competitive Suppliers. If the notice of termination is received fewer than two (2) days before the Customer's next scheduled meter read date, Default Service shall be initiated concurrent with the Customer's subsequent scheduled meter read date;
- C. A Competitive Supplier ceases to provide Generation Service to a Customer, without notification to the Company. In this instance, Default Service to the Customer shall be initiated immediately upon the cessation of Generation Service.

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY

DEFAULT SERVICE

SCHEDULE DS (continued)

7. Termination of Default Service

Default Service may be terminated by a Customer concurrent with the Customer's next scheduled meter read date provided that notice of initiation of Generation Service by a Competitive Supplier is received by the Company two (2) or more business days before the next scheduled meter read date, in accordance with the Company's Terms and Conditions for Competitive Suppliers.

If the notice of initiation of Generation Service by the Competitive Supplier is received by the Company fewer than two days before the Customer's next scheduled meter read date, Default Service shall be terminated concurrent with the Customer's subsequent scheduled meter read date.

There shall be no fee for terminating Default Service.

8. Reconciliation of Default Service Costs

At the end of each calendar year, the Company shall reconcile recoveries with the cost of Default Service pursuant to the Company's Default Service Adjustment - Schedule DSA, MDTE No. 101. Beginning June 1, 2005 these costs include the following:

A. **Supplier Costs:** The costs billed to FG&E by its Default Service providers plus the cost of Renewable Energy Certificates purchased for Default Service in compliance with 225 CMR 14.00 – Renewable Energy Portfolio Standard. Renewable Energy Certificates are the title or claim for the generation attributes associated with a Renewable Generator that is compliant with the definition of a New Renewable Generation Source as found in 225 CMR 14.00 – Renewable Energy Portfolio Standard.

Recoveries and costs associated with the Default Service Costs Adder shall be excluded from this reconciliation since the Default Service Costs Adder is separately reconciled as discussed below.

9. Default Service Costs Adder

Effective June 1, 2005, the Default Service rates will include the Default Service Costs Adder. The Company shall perform an annual reconciliation of recoveries with the costs of the Default Service Costs Adder and credit or charge any imbalances, with interest, in the computation of the Default Service Costs Adder for the following twelve month period. Interest shall be calculated using the prime rate after tax (i.e. prime rate * (1 – tax rate)). The tax rate shall be the combined federal and state income tax rate. The prime rate is to be fixed on a quarterly basis and established as reported in The WALL STREET JOURNAL on the first business day of the month preceding the calendar quarter; if more than one rate is

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY

DEFAULT SERVICE

SCHEDULE DS (continued)

reported, the average of the reported rates shall be used. The Company may file to change the factor at any time should significant over- or under-recoveries occur or be expected to occur.

The Default Service Costs Adder shall include the following costs associated with Default Service:

A. Cost of Working Capital, calculated as follows,

Cost of Working Capital = Working Capital Requirement * Tax Adjusted Cost of Capital,

where:

Working Capital Requirement = Supplier Costs * Number of Days Lag/365

Number of Days Lag is the number of days lag to calculate the purchased power working capital requirement as defined in the Company's most recent Lead Lag Study approved by the Department,

Tax Adjusted Cost of Capital = Cost of Debt + (Cost of Equity/(1-Effective Tax Rate))

where:

The Cost of Debt is the debt component of the rate of return as approved by the Department in the Company's most recent base rate case,

The Cost of Equity is the equity component of the rate of return as approved by the Department in the Company's most recent base rate case, and

The Effective Tax Rate is the combined effective state and federal income tax rate;

B. Bad Debt Costs, calculated as follows,

Bad Debt Costs = Bad Debt Expense * Allocation Factor

where:

Bad Debt Expense are test year bad debt expense as approved by the Department in the Company's most recent base rate case,

The Allocation Factor as approved by the Department in the Company's reconciliation filing. Such allocation factor shall be based on a percentage of actual account write-offs recorded and tracked for the DS billing components to total write-offs.

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
DEFAULT SERVICE

SCHEDULE DS (continued)

- C. Administrative cost of compliance with Massachusetts Renewable Energy Portfolio Standard, 225 CMR 14. Annually, these costs shall be \$421.32.
- D. Cost of the design and implementation of competitive bidding process, including evaluation of supplier bids and contract negotiations, and ongoing administration and execution of contracts with suppliers, including accounting activities necessary to track payments made to suppliers. Annually, these costs shall be \$17,278.32.
- E. Cost of compliance with MDTE's regulatory requirements including required communication with Default Service customers pursuant to 220 CMR 11.06. Annually, these costs shall be \$51,933.32.

Annually, the costs in C., D. and E. above sum to \$69,632.96 and shall be fixed until the next general distribution rate case in which the Company proposes or the MDTE directs the removal of Default Service-related costs, or unless otherwise proposed to be adjusted by the Company, subject to approval by the MDTE. However, at such time that the migration of the Company's customers from Default Service to competitive supply increases to a significant level as compared to the level at the time these costs were developed, the costs detailed above may be adjusted to reflect the decline in Default Service customers.

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY

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Optional Interval Data Service	IDS	70	1
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Cancellation Supplement	MDTE 66		1
Cancellation Supplement	MDTE 80		1
Cancellation Supplement	MDPU 77		1
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Cancellation Supplement	MDPU 83		1
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FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
DEFAULT SERVICE
SCHEDULE DS

1. General

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- A. "Company" shall mean Fitchburg Gas and Electric Light Company.
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- D. "Customer Delivery Point" shall mean the Company's meter or a point designated by the Company located on the Customer's premises.
- E. "Default Service" shall mean the service provided by the Distribution Company to a Customer who is not receiving Generation Service from a Competitive Supplier in accordance with the provisions set forth in this tariff.
- F. "Distribution Company" shall mean an electric company organized under the laws of Massachusetts that provides Distribution Service in Massachusetts.
- G. "Distribution Service" shall mean the delivery of electricity to Customers by the Distribution Company.
- H. "Generation Service" shall mean the sale of electricity, including ancillary services such as the provision of reserves, to a Customer by a Competitive Supplier.
- I. "MDTE" shall mean the Massachusetts Department of Telecommunications and Energy.

3. Availability

Default Service shall be available to any Customer who is not receiving Generation Service from a Competitive Supplier.

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
DEFAULT SERVICE
SCHEDULE DS (continued)

4. Rates

Fixed Pricing Option:

This pricing option is available to all customers.

Effective January 1, 2001, all residential customers on Schedules RD-1 and RD-2 and small general service customers on Schedule GD-1 receiving Default Service will automatically be placed on this fixed rate, unless the Customer elects the Variable Monthly Pricing Option.

The fixed rate will remain the same for three or six months at a time and will be based on the average monthly wholesale price over the three or six-month period that the Company pays to its Default Service provider. The rate is fixed for a period of three months for customers on Schedule GD-3. The rate is fixed for six months for customers on Schedules RD-1, RD-2, GD-1, GD-2, GD-4, GD-5 and SD.

Customers assigned to this Fixed Pricing Option may choose the Variable Monthly Pricing Option. Customers electing the Variable Monthly Pricing Option will not have the opportunity to switch back to the Fixed Pricing Option for as long as the Customer continues to receive uninterrupted Default Service.

Monthly bills will be recalculated for Customers who are on the Fixed Pricing Option for Default Service and decide to switch to a competitive supplier before the three or six-month period is over. The electric bill for the period of the fixed three or six month rate will be recalculated using the monthly variable rate for that period. This ensures that all consumers pay the actual cost of electricity they have used. This adjustment may be a credit or a debit, and will be reflected on the first bill after the switch is effective.

Residential customers on Schedules RD-1 and RD-2 and small general service customers on Schedule GD-1 who switch to a competitive supplier and later return to Default Service will be initially placed on the Fixed Pricing Option unless the Customer elects the Variable Monthly Pricing Option.

The rates for Fixed Pricing Option Default Service¹ shall be as follows:

For Schedules RD-1, RD-2:	\$0.07543 per kWh
For Schedule GD-1:	\$0.07557 per kWh
For Schedules GD-2, GD-4, GD-5, SD:	\$0.07676 per kWh
For Schedule GD-3:	\$0.07934 per kWh

¹ Includes Default Service Costs Adder of \$0.00104 per kWh approved in D.T.E. 03-88 A-F.

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
DEFAULT SERVICE
SCHEDULE DS (continued)

Variable Monthly Pricing Option:

This option is available to all customers.

Effective January 1, 2001, general service customers on Schedules GD-2, GD-3, GD-4, and GD-5 and outdoor lighting customers on Schedule SD receiving Default Service will automatically be placed on this variable monthly rate option, unless the Customer elects the Fixed Pricing Option.

The variable rate will change from month to month reflecting the monthly wholesale price that the Company pays to its Default Service provider.

Customers assigned to the Variable Monthly Pricing Option may choose the Fixed Pricing Option. Customers electing the Fixed Pricing Option will not have the opportunity to switch back to the Variable Monthly Pricing Option for as long as the Customer continues to receive uninterrupted Default Service.

General service customers on Schedules GD-2, GD-3, GD-4, and GD-5 and outdoor lighting customers on Schedule SD who decide to switch to a competitive supplier and later return to Default Service will be initially placed on the Variable Monthly Pricing Option, unless the Customer elects the Fixed Pricing Option.

The rates for Variable Monthly Pricing Option Default Service² shall be as follows (per kWh):

<u>Class</u>	<u>June 2005</u>	<u>July 2005</u>	<u>August 2005</u>	<u>September 2005</u>	<u>October 2005</u>	<u>November 2005</u>
Residential: Schedules RD-1 and RD-2	\$ 0.07508	\$ 0.07957	\$ 0.08068	\$ 0.07211	\$ 0.06971	\$ 0.07352
Small General Service: Schedule GD-1	\$ 0.07522	\$ 0.07972	\$ 0.08083	\$ 0.07224	\$ 0.06984	\$ 0.07365
Regular General Service and Outdoor Lighting: Schedules GD-2, GD-4, GD-5 and SD	\$ 0.07551	\$ 0.08292	\$ 0.08368	\$ 0.07291	\$ 0.07099	\$ 0.07294
Large General Service: Schedule GD-3	\$ 0.07617	\$ 0.08151	\$ 0.08141	\$ 0.07903	\$ 0.07838	\$ 0.08060

These rate(s) for Default Service are established through a competitive bidding process, but in no case shall exceed the average monthly market price for electricity, as determined by the MDTE.

² Includes Default Service Costs Adder of \$0.00104/kWh approved in D.T.E. 03-88 A-F.

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY

DEFAULT SERVICE

SCHEDULE DS (continued)

Customers will be notified of changes in Default Service rates in advance of their effective dates in accordance with guidelines set forth by the MDTE, as may be amended from time to time. Such notifications will be made in a variety of manners including a toll free number, the Company's website, bill inserts, and bill messages. Notification of rates will be made via the Company's website at www.unitil.com and a toll free number 30 days in advance of the effective date. Default Customers will receive 60 day notification of upcoming rate changes via a bill message and 30 day notification of the new rates via a bill message. All customers will receive a bill insert explaining Default Service in the billing cycle prior to the rate change.

5. Billing

Each Customer receiving Default Service shall receive one bill from the Company, reflecting unbundled charges for their electric service.

6. Initiation of Default Service

Default service may be initiated in any of the following manners:

- A. A Customer who is receiving Generation Service from a Competitive Supplier notifies the Company that he wishes to terminate such service and receive Default Service. In this instance, Default Service shall be initiated within two (2) business days of such notification for residential Customers. For other Customers, Default Service shall be initiated concurrent with the Customer's next scheduled meter read date, provided that the Customer has provided such notification to the Company two (2) or more business days before the next scheduled meter read date, in accordance with the Company's Terms and Conditions for Competitive Suppliers. If the Customer provided such notification fewer than two (2) days before the Customer's next scheduled meter read date, Default Service shall be initiated concurrent with the Customer's subsequent scheduled meter read date;
- B. A Competitive Supplier notifies the Company that it shall terminate Generation Service to a Customer. In this instance, Default Service shall be initiated for the Customer concurrent with the Customer's next scheduled meter read date, provided that the notice of termination of Generation Service is received by the Company two (2) or more business days before the next scheduled meter read date, in accordance with the Company's Terms and Conditions for Competitive Suppliers. If the notice of termination is received fewer than two (2) days before the Customer's next scheduled meter read date, Default Service shall be initiated concurrent with the Customer's subsequent scheduled meter read date;
- C. A Competitive Supplier ceases to provide Generation Service to a Customer, without notification to the Company. In this instance, Default Service to the Customer shall be initiated immediately upon the cessation of Generation Service.

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
DEFAULT SERVICE
SCHEDULE DS (continued)

7. Termination of Default Service

Default Service may be terminated by a Customer concurrent with the Customer's next scheduled meter read date provided that notice of initiation of Generation Service by a Competitive Supplier is received by the Company two (2) or more business days before the next scheduled meter read date, in accordance with the Company's Terms and Conditions for Competitive Suppliers.

If the notice of initiation of Generation Service by the Competitive Supplier is received by the Company fewer than two days before the Customer's next scheduled meter read date, Default Service shall be terminated concurrent with the Customer's subsequent scheduled meter read date.

There shall be no fee for terminating Default Service.

8. Reconciliation of Default Service Costs

At the end of each calendar year, the Company shall reconcile recoveries with the cost of Default Service pursuant to the Company's Default Service Adjustment - Schedule DSA, MDTE No. 101. Beginning June 1, 2005 these costs include the following:

A. Supplier Costs: The costs billed to FG&E by its Default Service providers plus the cost of Renewable Energy Certificates purchased for Default Service in compliance with 225 CMR 14.00 – Renewable Energy Portfolio Standard. Renewable Energy Certificates are the title or claim for the generation attributes associated with a Renewable Generator that is compliant with the definition of a New Renewable Generation Source as found in 225 CMR 14.00 – Renewable Energy Portfolio Standard.

Recoveries and costs associated with the Default Service Costs Adder shall be excluded from this reconciliation since the Default Service Costs Adder is separately reconciled as discussed below.

9. Default Service Costs Adder

Effective June 1, 2005, the Default Service rates will include the Default Service Costs Adder. The Company shall perform an annual reconciliation of recoveries with the costs of the Default Service Costs Adder and credit or charge any imbalances, with interest, in the computation of the Default Service Costs Adder for the following twelve month period. Interest shall be calculated using the prime rate after tax (i.e. prime rate * (1 – tax rate)). The tax rate shall be the combined federal and state income tax rate. The prime rate is to be fixed on a quarterly basis and established as reported in The WALL STREET JOURNAL on the first business day of the month preceding the calendar quarter; if more than one rate is

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
DEFAULT SERVICE
SCHEDULE DS (continued)

reported, the average of the reported rates shall be used. The Company may file to change the factor at any time should significant over- or under-recoveries occur or be expected to occur.

The Default Service Costs Adder shall include the following costs associated with Default Service:

A. Cost of Working Capital, calculated as follows,

$$\text{Cost of Working Capital} = \text{Working Capital Requirement} * \text{Tax Adjusted Cost of Capital},$$

where:

$$\text{Working Capital Requirement} = \text{Supplier Costs} * \text{Number of Days Lag}/365$$

Number of Days Lag is the number of days lag to calculate the purchased power working capital requirement as defined in the Company's most recent Lead Lag Study approved by the Department,

$$\text{Tax Adjusted Cost of Capital} = \text{Cost of Debt} + (\text{Cost of Equity}/(1-\text{Effective Tax Rate}))$$

where:

The Cost of Debt is the debt component of the rate of return as approved by the Department in the Company's most recent base rate case,

The Cost of Equity is the equity component of the rate of return as approved by the Department in the Company's most recent base rate case, and

The Effective Tax Rate is the combined effective state and federal income tax rate;

B. Bad Debt Costs, calculated as follows,

$$\text{Bad Debt Costs} = \text{Bad Debt Expense} * \text{Allocation Factor}$$

where:

Bad Debt Expense are test year bad debt expense as approved by the Department in the Company's most recent base rate case,

The Allocation Factor as approved by the Department in the Company's reconciliation filing. Such allocation factor shall be based on a percentage of actual account write-offs recorded and tracked for the DS billing components to total write-offs.

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY

DEFAULT SERVICE

SCHEDULE DS (continued)

- C. Administrative cost of compliance with Massachusetts Renewable Energy Portfolio Standard, 225 CMR 14. Annually, these costs shall be \$421.32.
- D. Cost of the design and implementation of competitive bidding process, including evaluation of supplier bids and contract negotiations, and ongoing administration and execution of contracts with suppliers, including accounting activities necessary to track payments made to suppliers. Annually, these costs shall be \$17,278.32.
- E. Cost of compliance with MDTE's regulatory requirements including required communication with Default Service customers pursuant to 220 CMR 11.06. Annually, these costs shall be \$51,933.32.

Annually, the costs in C., D. and E. above sum to \$69,632.96 and shall be fixed until the next general distribution rate case in which the Company proposes or the MDTE directs the removal of Default Service-related costs, or unless otherwise proposed to be adjusted by the Company, subject to approval by the MDTE. However, at such time that the migration of the Company's customers from Default Service to competitive supply increases to a significant level as compared to the level at the time these costs were developed, the costs detailed above may be adjusted to reflect the decline in Default Service customers.

Fitchburg Gas and Electric Light Company
Summary of Proposed Default Service Charges
for the period September 2005 - November 2005

Variable Monthly Pricing Option Charges, \$/kWh by Rate Schedule

GD-3

September 2005	\$0.07903
October 2005	\$0.07838
November 2005	\$0.08060

Fixed Pricing Option Charges, \$/kWh

September 2005 - November 2005	\$0.07934
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Fitchburg Gas and Electric Light Company
Default Service
Development of Fixed Pricing Option Charges
for the period September 2005 - November 2005

REDACTED VERSION

<u>Monthly Wholesale Pricing, \$/kWh</u>				
line		<u>September</u>	<u>October</u>	<u>November</u>
(1)	Large General	<i>redacted</i>	<i>redacted</i>	<i>redacted</i>
(2)	Renewable Energy Credits	\$0.00103	\$0.00103	\$0.00103

<u>Default Service Costs Adder, \$/kWh</u>				
(3)	All Classes: Retail Costs for Default Service	\$0.00104	\$0.00104	\$0.00104

<u>Variable Monthly Pricing Option Charges, \$/kWh (including RPS Compliance and Retail Costs)</u>				
	<u>Distribution Losses</u>	<u>September</u>	<u>October</u>	<u>November</u>
(4) Large General	<i>redacted</i>	\$0.07903	\$0.07838	\$0.08060

<u>Default Service Percentage of Solicitation kWh Sales by Month</u>				
	<u>September</u>	<u>October</u>	<u>November</u>	<u>Total</u>
(5) Large General	33.3%	33.3%	33.3%	100.0%

<u>Fixed Pricing Option Charges</u>				<u>Total</u>
(6)	Large General: September 2005 - November 2005			\$0.07934

Notes:

Line 1, monthly wholesale pricing for Default Service for Schedules GD-3
Line 2, estimated cost of Renewable Energy Certificates that comply with the Renewable Energy Portfolio Standards apply to 2.0% of load in 2005.
Line 3, Default Service Costs Adder as approved in D.T.E. 03-88A-F.
Lines 4, retail rates based on variable monthly wholesale prices, including REC's, adjusted to account for distribution losses plus Default Service Costs Adder
Lines 5, percentage weighting of kWh sales forecast by class for each month in the rate calculation period.
Lines 6, weighted average of monthly prices in line 4 using monthly kWh percentages in line 5.
The Large General Class includes Schedule GD-3.

<u>kWh sales forecast for Default Service</u>				
	<u>September</u>	<u>October</u>	<u>November</u>	<u>Total</u>
Large General	3,766,713	3,766,713	3,766,713	11,300,139

Fitchburg Gas and Electric Light Company d/b/a Utiliti
Default Service Typical Bill Analysis - July 2005 Default Service Rate Filing
Impact on GD-3 Rate Customers - 40% Load Factor and 43% On Peak Energy Usage

Average Monthly kVA	Average On Peak kWh	Average Off Peak kWh	Present Rates Total Revenue	Proposed Rates Total Revenue	Total Difference	% Total Difference
200	25,112	33,288	\$7,965.12	\$7,944.10	(\$21.02)	-0.3%
400	50,224	66,576	\$15,430.24	\$15,388.19	(\$42.05)	-0.3%
600	75,336	99,864	\$22,895.36	\$22,832.29	(\$63.07)	-0.3%
800	100,448	133,152	\$30,360.48	\$30,276.38	(\$84.10)	-0.3%
1,000	125,560	166,440	\$37,825.60	\$37,720.48	(\$105.12)	-0.3%
1,500	188,340	249,660	\$56,488.39	\$56,330.71	(\$157.68)	-0.3%
2,000	251,120	332,880	\$75,151.19	\$74,940.95	(\$210.24)	-0.3%
2,500	313,900	416,100	\$93,813.99	\$93,551.19	(\$262.80)	-0.3%
3,000	376,680	499,320	\$112,476.79	\$112,161.43	(\$315.36)	-0.3%

Present Rates - Effective 6/1/2005:				Proposed Rates - Effective 9/1/2005:			
GD-3				GD-3			
Delivery Charges:				Delivery Charges:			
Customer Charge		\$500.00		Customer Charge		\$500.00	
Internal Transmission	On Peak	\$0.00188		Internal Transmission	On Peak	\$0.00188	On Peak
External Transmission	Off Peak	\$0.00119		External Transmission	Off Peak	\$0.00119	Off Peak
Transmission Subtotals	All	\$0.00406		Transmission Subtotals	All	\$0.00406	All
	On Peak	\$0.00594			On Peak	\$0.00594	On Peak
	Off Peak	\$0.00525			Off Peak	\$0.00525	Off Peak
Distribution**	On Peak	\$0.01212		Distribution**	On Peak	\$0.01212	On Peak
	Off Peak	\$0.00262			Off Peak	\$0.00262	Off Peak
Pension/PBOP Adjustment Factor	All	\$0.00077		Pension/PBOP Adjustment Factor	All	\$0.00077	All
Seabrook Amortization Surcharge	All	\$0.00710		Seabrook Amortization Surcharge	All	\$0.00710	All
Distribution Subtotals	On Peak	\$0.01999		Distribution Subtotals	On Peak	\$0.01999	On Peak
	Off Peak	\$0.01049			Off Peak	\$0.01049	Off Peak
Energy Efficiency Charge	All	\$0.00250		Energy Efficiency Charge	All	\$0.00250	All
Renewable Resources Charge	All	\$0.00050		Renewable Resources Charge	All	\$0.00050	All
Default Service Adjustment	All	\$0.00000		Default Service Adjustment	All	\$0.00000	All
Transition Charge	On Peak	\$0.00073		Transition Charge	On Peak	\$0.00073	On Peak
	Off Peak	\$0.00000			Off Peak	\$0.00000	Off Peak
Supplier Charges:				Supplier Charges:			
Generation Charge*	All	\$0.07970		Generation Charge*	All	\$0.07934	All
Totals	On Peak	\$0.10936		Totals	On Peak	\$0.10900	On Peak
	Off Peak	\$0.09844			Off Peak	\$0.09808	Off Peak

1. Assumes a 40% monthly load factor and 43% On Peak Energy Usage
 * Default Service, Fixed including Default Service Costs Adder of \$0.00104/kWh effective June 1, 2005 approved in DTE 03-88A-F.
 ** Distribution rates include a Base Rate Reduction of (\$0.00013)/kWh approved in DTE 03-88A-F.

Fitchburg Gas and Electric Light Company d/b/a Utiliti
Default Service Typical Bill Analysis - July 2005 Default Service Rate Filing
Impact on GD-3 Rate Customers - 40% Load Factor and 48% On Peak Energy Usage

Average Monthly kVa	Average On Peak kWh	Average Off Peak kWh	Present Rates Total Revenue	Proposed Rates Total Revenue	Total Difference	% Total Difference
200	28,032	30,368	\$7,997.01	\$7,975.98	(\$21.02)	-0.3%
400	56,064	60,736	\$15,494.01	\$15,451.96	(\$42.05)	-0.3%
600	84,096	91,104	\$22,991.02	\$22,927.94	(\$63.07)	-0.3%
800	112,128	121,472	\$30,488.02	\$30,403.93	(\$84.10)	-0.3%
1,000	140,160	151,840	\$37,985.03	\$37,879.91	(\$105.12)	-0.3%
1,500	210,240	227,760	\$56,727.54	\$56,569.86	(\$157.68)	-0.3%
2,000	280,320	303,680	\$75,470.05	\$75,259.81	(\$210.24)	-0.3%
2,500	350,400	379,600	\$94,212.57	\$93,949.77	(\$262.80)	-0.3%
3,000	420,480	455,520	\$112,955.08	\$112,639.72	(\$315.36)	-0.3%

Present Rates - Effective 6/1/2005:				Proposed Rates - Effective 9/1/2005:			
GD-3				GD-3			
Delivery Charges:				Delivery Charges:			
Customer Charge		\$500.00		Customer Charge		\$500.00	
Internal Transmission	All kVA \$0.21	\$0.00188	On Peak	Internal Transmission	All kVA \$0.21	\$0.00188	On Peak
External Transmission		\$0.00119	Off Peak	External Transmission		\$0.00119	Off Peak
Transmission Subtotals		\$0.00406	All	Transmission Subtotals		\$0.00406	All
		\$0.00594	On Peak			\$0.00594	On Peak
		\$0.00525	Off Peak			\$0.00525	Off Peak
Distribution**		\$0.01212	On Peak	Distribution**		\$0.01212	On Peak
		\$0.00262	Off Peak			\$0.00262	Off Peak
Pension/PBOP Adjustment Factor		\$0.00077	All	Pension/PBOP Adjustment Factor		\$0.00077	All
Seabrook Amortization Surcharge		\$0.00710	All	Seabrook Amortization Surcharge		\$0.00710	All
Distribution Subtotals		\$0.01999	On Peak	Distribution Subtotals		\$0.01999	On Peak
		\$0.01049	Off Peak			\$0.01049	Off Peak
Energy Efficiency Charge		\$0.00250	All	Energy Efficiency Charge		\$0.00250	All
Renewable Resources Charge		\$0.00050	All	Renewable Resources Charge		\$0.00050	All
Default Service Adjustment		\$0.00000	All	Default Service Adjustment		\$0.00000	All
Transition Charge		\$0.00073	On Peak	Transition Charge		\$0.00073	On Peak
		\$0.00000	Off Peak			\$0.00000	Off Peak
Supplier Charges:				Supplier Charges:			
Generation Charge*		\$0.07970	All	Generation Charge*		\$0.07934	All
Totals	\$7.21	\$0.10936	On Peak	Totals	\$7.21	\$0.10900	On Peak
		\$0.09844	Off Peak			\$0.09808	Off Peak

1. Assumes a 40% monthly load factor and 48% On Peak Energy Usage
 * Default Service, Fixed including Default Service Costs Adder of \$0.00104/kWh effective June 1, 2005 approved in DTE 03-88A-F.
 ** Distribution rates include a Base Rate Reduction of (\$0.00013)/kWh approved in DTE 03-88A-F.

**Fitchburg Gas and Electric Light Company d/b/a Untilt
Default Service Typical Bill Analysis - July 2005 Default Service Rate Filling
Impact on GD-3 Rate Customers - 40% Load Factor and 60% On Peak Energy Usage**

Average Monthly kVa	Average On Peak kWh	Average Off Peak kWh	Present Rates Total Revenue	Proposed Rates Total Revenue	Total Difference	% Total Difference
200	35,040	23,360	\$8,073.53	\$8,052.51	(\$21.02)	-0.3%
400	70,080	46,720	\$15,647.07	\$15,605.02	(\$42.05)	-0.3%
600	105,120	70,080	\$23,220.60	\$23,157.53	(\$63.07)	-0.3%
800	140,160	93,440	\$30,794.13	\$30,710.04	(\$84.10)	-0.3%
1,000	175,200	116,800	\$38,367.66	\$38,262.54	(\$105.12)	-0.3%
1,500	262,800	175,200	\$57,301.50	\$57,143.82	(\$157.68)	-0.3%
2,000	350,400	233,600	\$76,235.33	\$76,025.09	(\$210.24)	-0.3%
2,500	438,000	292,000	\$95,169.16	\$94,906.36	(\$262.80)	-0.3%
3,000	525,600	350,400	\$114,102.99	\$113,787.63	(\$315.36)	-0.3%

Present Rates - Effective 6/1/2005:		GD-3		Proposed Rates - Effective 9/1/2005:		GD-3	
<u>Delivery Charges:</u>				<u>Delivery Charges:</u>			
Customer Charge			\$500.00	Customer Charge			\$500.00
			<u>kWh</u>				<u>kWh</u>
Internal Transmission			\$0.00188	Internal Transmission			\$0.00188
			On Peak				On Peak
			Off Peak				Off Peak
External Transmission			\$0.00119	External Transmission			\$0.00119
			All				All
			<u>\$0.00406</u>				<u>\$0.00406</u>
			\$0.00594				\$0.00594
			On Peak				On Peak
			Off Peak				Off Peak
			\$0.00525				\$0.00525
Transmission Subtotals			<u>\$0.21</u>	Transmission Subtotals			<u>\$0.21</u>
			\$0.00				\$0.00
			<u>\$0.21</u>				<u>\$0.21</u>
Distribution**			\$2.95	Distribution**			\$2.95
			On Peak				On Peak
			Off Peak				Off Peak
			\$0.00262				\$0.00262
Pension/PBOP Adjustment Factor			\$0.00077	Pension/PBOP Adjustment Factor			\$0.00077
			All				All
Seabrook Amortization Surcharge			\$0.00710	Seabrook Amortization Surcharge			\$0.00710
			All				All
			<u>\$0.01999</u>				<u>\$0.01999</u>
			On Peak				On Peak
			Off Peak				Off Peak
			\$0.01049				\$0.01049
Distribution Subtotals			<u>\$2.95</u>	Distribution Subtotals			<u>\$2.95</u>
			\$0.00				\$0.00
			<u>\$2.95</u>				<u>\$2.95</u>
Energy Efficiency Charge			\$0.00250	Energy Efficiency Charge			\$0.00250
			All				All
Renewable Resources Charge			\$0.00050	Renewable Resources Charge			\$0.00050
			All				All
Default Service Adjustment			\$0.00000	Default Service Adjustment			\$0.00000
			All				All
Transition Charge			\$0.00073	Transition Charge			\$0.00073
			On Peak				On Peak
			Off Peak				Off Peak
			\$0.00000				\$0.00000
Supplier Charges:				Supplier Charges:			
Generation Charge*			\$0.07970	Generation Charge*			\$0.07934
			All				All
Totals			\$0.10936	Totals			\$0.10900
			\$0.09844				\$0.09808
			On Peak				On Peak
			Off Peak				Off Peak

1. Assumes a 40% monthly load factor and 60% On Peak Energy Usage

* Default Service, Fixed including Default Service Costs Adder of \$0.00104/kWh effective June 1, 2005 approved in DTE 03-88A-F.

**** Distribution rates include a Base Rate Reduction of (\$0.00013)/kWh approved in DTE 03-88A-F.**

Fitchburg Gas and Electric Light Company d/b/a Utili
Default Service Typical Bill Analysis - July 2005 Default Service Rate Filing
Impact on GD-3 Rate Customers - 57% Load Factor and 43% On Peak Energy Usage

Average Monthly kVa	Average On Peak kWh	Average Off Peak kWh	Present Rates Total Revenue	Proposed Rates Total Revenue	Total Difference	% Total Difference
200	35,785	47,435	\$10,524.94	\$10,494.99	(\$29.96)	-0.3%
400	71,569	94,871	\$20,549.89	\$20,489.97	(\$59.92)	-0.3%
600	107,354	142,306	\$30,574.83	\$30,484.96	(\$89.88)	-0.3%
800	143,138	189,742	\$40,599.78	\$40,479.94	(\$119.84)	-0.3%
1,000	178,923	237,177	\$50,624.72	\$50,474.93	(\$149.80)	-0.3%
1,500	268,385	355,766	\$75,687.08	\$75,462.39	(\$224.69)	-0.3%
2,000	357,846	474,354	\$100,749.45	\$100,449.85	(\$299.59)	-0.3%
2,500	447,308	592,943	\$125,811.81	\$125,437.32	(\$374.49)	-0.3%
3,000	536,769	711,531	\$150,874.17	\$150,424.78	(\$449.39)	-0.3%

Present Rates - Effective 6/1/2005:				Proposed Rates - Effective 9/1/2005:			
Delivery Charges:				Delivery Charges:			
Customer Charge				Customer Charge			
Internal Transmission				Internal Transmission			
External Transmission				External Transmission			
Transmission Subtotals				Transmission Subtotals			
Distribution**				Distribution**			
Pension/PBOP Adjustment Factor				Pension/PBOP Adjustment Factor			
Seabrook Amortization Surcharge				Seabrook Amortization Surcharge			
Distribution Subtotals				Distribution Subtotals			
Energy Efficiency Charge				Energy Efficiency Charge			
Renewable Resources Charge				Renewable Resources Charge			
Default Service Adjustment				Default Service Adjustment			
Transition Charge				Transition Charge			
Supplier Charges:				Supplier Charges:			
Generation Charge*				Generation Charge*			
Totals				Totals			

1. Assumes a 57% monthly load factor and 43% On Peak Energy Usage
* Default Service, Fixed including Default Service Costs Adder of \$0.00104/kWh effective June 1, 2005 approved in DTE 03-88A-F.
** Distribution rates include a Base Rate Reduction of (\$0.00013)/kWh approved in DTE 03-88A-F.

	Average Monthly kVa	Average On Peak kWh'	Average Off Peak kWh'	Present Rates Total Revenue	Proposed Rates Total Revenue	Total Difference	% Total Difference
	200	39,946	43,274	\$10,570.38	\$10,540.42	(\$29.96)	-0.3%
	400	79,891	86,549	\$20,640.77	\$20,580.85	(\$59.92)	-0.3%
	600	119,837	129,823	\$30,711.15	\$30,621.27	(\$89.88)	-0.3%
	800	159,782	173,098	\$40,781.53	\$40,661.69	(\$119.84)	-0.3%
	1,000	199,728	216,372	\$50,851.91	\$50,702.12	(\$149.80)	-0.3%
	1,500	299,592	324,558	\$76,027.87	\$75,803.18	(\$224.69)	-0.3%
	2,000	399,456	432,744	\$101,203.83	\$100,904.24	(\$299.59)	-0.3%
	2,500	499,320	540,930	\$126,379.78	\$126,005.29	(\$374.49)	-0.3%
	3,000	599,184	649,116	\$151,555.74	\$151,106.35	(\$449.39)	-0.3%

Present Rates - Effective 6/1/2005:		Proposed Rates - Effective 9/1/2005:	
GD-3	GD-3		
Delivery Charges:	Delivery Charges:		
Customer Charge	Customer Charge		
Internal Transmission	Internal Transmission		
External Transmission	External Transmission		
Transmission Subtotals	Transmission Subtotals		
Distribution**	Distribution**		
Pension/PBOP Adjustment Factor	Pension/PBOP Adjustment Factor		
Seabrook Amortization Surcharge	Seabrook Amortization Surcharge		
Distribution Subtotals	Distribution Subtotals		
Energy Efficiency Charge	Energy Efficiency Charge		
Renewable Resources Charge	Renewable Resources Charge		
Default Service Adjustment	Default Service Adjustment		
Transition Charge	Transition Charge		
Supplier Charges:	Supplier Charges:		
Generation Charge*	Generation Charge*		
Totals	Totals		

1. Assumes a 57% monthly load factor and 48% On Peak Energy Usage

* Default Service, Fixed including Default Service Costs Adder of \$0.00104/kWh effective June 1, 2005 approved in DTE 03-88A-F.

**** Distribution rates include a Base Rate Reduction of (\$0.00013)/kWh approved in DTE 03-88A-F.**

Fitchburg Gas and Electric Light Company d/b/a Utiliti
Default Service Typical Bill Analysis - July 2005 Default Service Rate Filing
Impact on GD-3 Rate Customers - 57% Load Factor and 60% On Peak Energy Usage

Average Monthly kVA	Average On Peak kVA	Average Off Peak kWh	Present Rates Total Revenue	Proposed Rates Total Revenue	Total Difference	% Total Difference
200	49,932	33,288	\$10,679.43	\$10,649.48	(\$29.96)	-0.3%
400	99,864	66,576	\$20,858.87	\$20,798.95	(\$59.92)	-0.3%
600	149,796	99,864	\$31,038.30	\$30,948.43	(\$89.88)	-0.3%
800	199,728	133,152	\$41,217.74	\$41,097.90	(\$119.84)	-0.3%
1,000	249,660	166,440	\$51,397.17	\$51,247.38	(\$149.80)	-0.3%
1,500	374,490	249,660	\$76,845.76	\$76,621.06	(\$224.69)	-0.3%
2,000	499,320	332,880	\$102,294.34	\$101,994.75	(\$299.59)	-0.3%
2,500	624,150	416,100	\$127,742.93	\$127,368.44	(\$374.49)	-0.3%
3,000	748,980	499,320	\$153,191.51	\$152,742.13	(\$449.39)	-0.3%

Present Rates - Effective 6/1/2005:									
Delivery Charges:									
Customer Charge									
Internal Transmission									
External Transmission									
Transmission Subtotals									
Distribution**									
Pension/PBOP Adjustment Factor									
Seabrook Amortization Surcharge									
Distribution Subtotals									
Energy Efficiency Charge									
Renewable Resources Charge									
Default Service Adjustment									
Transition Charge									
Supplier Charges:									
Generation Charge*									
Totals									
GD-3									
Customer Charge									
Internal Transmission									
External Transmission									
Transmission Subtotals									
Distribution**									
Pension/PBOP Adjustment Factor									
Seabrook Amortization Surcharge									
Distribution Subtotals									
Energy Efficiency Charge									
Renewable Resources Charge									
Default Service Adjustment									
Transition Charge									
Supplier Charges:									
Generation Charge*									
Totals									
GD-3									
Customer Charge									
Internal Transmission									
External Transmission									
Transmission Subtotals									
Distribution**									
Pension/PBOP Adjustment Factor									
Seabrook Amortization Surcharge									
Distribution Subtotals									
Energy Efficiency Charge									
Renewable Resources Charge									
Default Service Adjustment									
Transition Charge									
Supplier Charges:									
Generation Charge*									
Totals									

1. Assumes a 57% monthly load factor and 60% On Peak Energy Usage
 * Default Service, Fixed including Default Service Costs Adder of \$0.00104/kWh effective June 1, 2005 approved in DTE 03-88A-F.
 ** Distribution rates include a Base Rate Reduction of (\$0.00013)/kWh approved in DTE 03-88A-F.

Fitchburg Gas and Electric Light Company d/b/a Utiliti
Default Service Typical Bill Analysis - July 2005 Default Service Rate Filing
Impact on GD-3 Rate Customers - 71% Load Factor and 43% On Peak Energy Usage

Average Monthly kVa	Average On Peak kWh'	Average Off Peak kWh'	Present Rates Total Revenue	Proposed Rates Total Revenue	Total Difference	% Total Difference
200	44,574	59,086	\$12,633.04	\$12,595.72	(\$37.32)	-0.3%
400	89,148	118,172	\$24,766.07	\$24,691.44	(\$74.64)	-0.3%
600	133,721	177,259	\$36,899.11	\$36,787.16	(\$111.95)	-0.3%
800	178,295	236,345	\$49,032.15	\$48,882.87	(\$149.27)	-0.3%
1,000	222,869	295,431	\$61,165.18	\$60,978.59	(\$186.59)	-0.3%
1,500	334,304	443,147	\$91,497.77	\$91,217.89	(\$279.88)	-0.3%
2,000	445,738	590,862	\$121,830.36	\$121,457.19	(\$373.18)	-0.3%
2,500	557,173	738,578	\$152,162.95	\$151,696.48	(\$466.47)	-0.3%
3,000	668,607	886,293	\$182,495.54	\$181,935.78	(\$559.76)	-0.3%

Present Rates - Effective 6/1/2005:				Proposed Rates - Effective 9/1/2005:			
GD-3				GD-3			
Delivery Charges:				Delivery Charges:			
Customer Charge		\$500.00		Customer Charge		\$500.00	
Internal Transmission	On Peak	\$0.00188		Internal Transmission	On Peak	\$0.00188	On Peak
External Transmission	Off Peak	\$0.00119		External Transmission	Off Peak	\$0.00119	Off Peak
Transmission Subtotals	All	\$0.00406		Transmission Subtotals	All	\$0.00406	All
	On Peak	\$0.00594			On Peak	\$0.00594	On Peak
	Off Peak	\$0.00525			Off Peak	\$0.00525	Off Peak
Distribution**	On Peak	\$0.01212		Distribution**	On Peak	\$0.01212	On Peak
Pension/PBOP Adjustment Factor	Off Peak	\$0.00262		Pension/PBOP Adjustment Factor	Off Peak	\$0.00262	Off Peak
Seabrook Amortization Surcharge	All	\$0.00077		Seabrook Amortization Surcharge	All	\$0.00077	All
Distribution Subtotals	All	\$0.00710		Distribution Subtotals	All	\$0.00710	All
	On Peak	\$0.01999			On Peak	\$0.01999	On Peak
	Off Peak	\$0.01049			Off Peak	\$0.01049	Off Peak
Energy Efficiency Charge	All	\$0.00250		Energy Efficiency Charge	All	\$0.00250	All
Renewable Resources Charge	All	\$0.00050		Renewable Resources Charge	All	\$0.00050	All
Default Service Adjustment	All	\$0.00000		Default Service Adjustment	All	\$0.00000	All
Transition Charge	On Peak	\$0.00073		Transition Charge	On Peak	\$0.00073	On Peak
	Off Peak	\$0.00000			Off Peak	\$0.00000	Off Peak
Supplier Charges:				Supplier Charges:			
Generation Charge*	All	\$0.07970		Generation Charge*	All	\$0.07934	All
Totals	On Peak	\$0.10936		Totals	On Peak	\$0.10900	On Peak
	Off Peak	\$0.09844			Off Peak	\$0.09808	Off Peak

1. Assumes a 71% monthly load factor and 43% On Peak Energy Usage

* Default Service, Fixed including Default Service Costs Adder of \$0.00104/kWh effective June 1, 2005 approved in DTE 03-88A-F.

** Distribution rates include a Base Rate Reduction of (\$0.00013)/kWh approved in DTE 03-88A-F.

Fitchburg Gas and Electric Light Company d/b/a Unitil
Default Service Typical Bill Analysis - July 2005 Default Service Rate Filing
Impact on GD-3 Rate Customers - 71% Load Factor and 48% On Peak Energy Usage

Average Monthly kVa	Average On Peak kWh	Average Off Peak kWh	Present Rates Total Revenue	Proposed Rates Total Revenue	Total Difference	% Total Difference
200	49,757	53,903	\$12,689.63	\$12,652.32	(\$37.32)	-0.3%
400	99,514	107,806	\$24,879.27	\$24,804.63	(\$74.64)	-0.3%
600	149,270	161,710	\$37,068.90	\$36,956.95	(\$111.95)	-0.3%
800	199,027	215,613	\$49,258.54	\$49,109.27	(\$149.27)	-0.3%
1,000	248,784	269,516	\$61,448.17	\$61,261.59	(\$186.59)	-0.3%
1,500	373,176	404,274	\$91,922.26	\$91,642.38	(\$279.88)	-0.3%
2,000	497,568	539,032	\$122,396.35	\$122,023.17	(\$373.18)	-0.3%
2,500	621,960	673,790	\$152,870.43	\$152,403.96	(\$466.47)	-0.3%
3,000	746,352	808,548	\$183,344.52	\$182,784.76	(\$559.76)	-0.3%

Present Rates - Effective 6/1/2005:				Proposed Rates - Effective 9/1/2005:			
Delivery Charges:				Delivery Charges:			
Customer Charge				Customer Charge			
Internal Transmission				Internal Transmission			
External Transmission				External Transmission			
Transmission Subtotals				Transmission Subtotals			
Distribution**				Distribution**			
Pension/PBOP Adjustment Factor				Pension/PBOP Adjustment Factor			
Seabrook Amortization Surcharge				Seabrook Amortization Surcharge			
Distribution Subtotals				Distribution Subtotals			
Energy Efficiency Charge				Energy Efficiency Charge			
Renewable Resources Charge				Renewable Resources Charge			
Default Service Adjustment				Default Service Adjustment			
Transition Charge				Transition Charge			
Supplier Charges:				Supplier Charges:			
Generation Charge*				Generation Charge*			
Totals				Totals			

1. Assumes a 71% monthly load factor and 48% On Peak Energy Usage

* Default Service, Fixed including Default Service Costs Adder of \$0.00104/kWh effective June 1, 2005 approved in DTE 03-88A-F.

** Distribution rates include a Base Rate Reduction of (\$0.00013)/kWh approved in DTE 03-88A-F.

Fitchburg Gas and Electric Light Company d/b/a Utiliti
Default Service Typical Bill Analysis - July 2005 Default Service Rate Filing
Impact on GD-3 Rate Customers - 71% Load Factor and 60% On Peak Energy Usage

Average Monthly kVa	Average On Peak kWh	Average Off Peak kWh	Present Rates Total Revenue	Proposed Rates Total Revenue	Total Difference	% Total Difference
200	62,196	41,464	\$12,825.47	\$12,788.15	(\$37.32)	-0.3%
400	124,392	82,928	\$25,150.94	\$25,076.31	(\$74.64)	-0.3%
600	186,588	124,392	\$37,476.41	\$37,364.46	(\$111.95)	-0.3%
800	248,784	165,856	\$49,801.88	\$49,652.61	(\$149.27)	-0.3%
1,000	310,980	207,320	\$62,127.35	\$61,940.77	(\$186.59)	-0.3%
1,500	466,470	310,980	\$92,941.03	\$92,661.15	(\$279.88)	-0.3%
2,000	621,960	414,640	\$123,754.71	\$123,381.53	(\$373.18)	-0.3%
2,500	777,450	518,300	\$154,568.38	\$154,101.91	(\$466.47)	-0.3%
3,000	932,940	621,960	\$185,382.06	\$184,822.30	(\$559.76)	-0.3%

Present Rates - Effective 6/1/2005:									
GD-3									
Delivery Charges:									
Customer Charge									
Internal Transmission									
External Transmission									
Transmission Subtotals									
Distribution**									
Pension/PBOP Adjustment Factor									
Seabrook Amortization Surcharge									
Distribution Subtotals									
Energy Efficiency Charge									
Renewable Resources Charge									
Default Service Adjustment									
Transition Charge									
Supplier Charges:									
Generation Charge*									
Totals									
Proposed Rates - Effective 9/1/2005:									
GD-3									
Delivery Charges:									
Customer Charge									
Internal Transmission									
External Transmission									
Transmission Subtotals									
Distribution**									
Pension/PBOP Adjustment Factor									
Seabrook Amortization Surcharge									
Distribution Subtotals									
Energy Efficiency Charge									
Renewable Resources Charge									
Default Service Adjustment									
Transition Charge									
Supplier Charges:									
Generation Charge*									
Totals									

1. Assumes a 71% monthly load factor and 60% On Peak Energy Usage
 * Default Service, Fixed including Default Service Costs Adder of \$0.00104/kWh effective June 1, 2005 approved in DTE 03-88A-F.
 ** Distribution rates include a Base Rate Reduction of (\$0.00013)/kWh approved in DTE 03-88A-F.